

TOWN OF BOILING SPRINGS
FISCAL YEAR 2010 – 2011 BUDGET



Annual Budget Ordinance FY 2010-2011

BE IT ORDAINED BY THE MAYOR AND BOARD OF COMMISSIONERS

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the Town Government and its activities for the fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for this municipality:

1-4120	Administration	\$ 407,551
1-4310	Police	\$ 522,256
1-4340	Fire Protection	\$ 100,700
1-4500	Street Lighting	\$ 39,500
1-4510	Powell Bill	\$ 116,744
1-4710	Solid Waste	\$ 244,760
1-6120	Recreation	\$ 178,809
	Total	\$1,610,320

Section 2. It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Property Taxes	\$ 771,097
State Collected Taxes	\$ 447,550
Grants	\$ 81,229
Local Fees and Revenues	\$ 193,700
Powell Bill Revenues	\$ 116,744
Total	\$1,610,320

Section 3. The following amounts are hereby appropriated in the Water and Sewer Fund for the operation and administration of the Town-owned water and sewer systems for the fiscal year beginning July 1, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for this municipality:

6-7110	Administration	\$ 178,819
6-7130	Water Operations	\$ 645,528
6-7140	Sewer Operations	\$ 547,253
6-7150	Lattimore Sewer	\$17,800
	Total	\$1,389,400

Section 4. It is estimated that the following revenue will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Customer Charges	\$1,318,000
Other Revenues	\$71,400
Total	\$1,389,400

Section 5. There is hereby levied a tax at the rate of twenty-nine cents (\$0.29) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010 for the purpose of raising the revenue listed as "Current Year's Property Tax" in the General Fund in Section 2 of this ordinance. This tax rate is based on an estimated total valuation of property, for the purpose of taxation of \$ 269,000,000 and an estimated collection rate of 97% by June 30, 2011. The estimated rate of collection is based on collection rates at June 30, for the five (5) previous fiscal years.

Section 6. The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- A. He/she may transfer amounts between line items within a department without limitation with a report being required at the next regular meeting of the Board of Commissioners.
- B. He/she may transfer amounts up to \$1,000 between departments of the same fund with an official report on any such transfers at the next regular meeting of the Board of Commissioners.
- C. He/she may not transfer any amounts between funds nor from any contingency appropriation within any fund.

Section 7. Copies of this budget ordinance shall be furnished to the Clerk to the Board, the Budget Officer and Finance Officer for direction in the carrying out of their duties.

Adopted this the 29th day of June 2010.

*Kim Greene**

Kim Greene Clerk

*Max Hamrick**

Max J. Hamrick Mayor

*Signatures on file in Town Clerk's Office

Revenues

Description	FY 08-09 Actual	FY 09-10 Budget (amended)	FY 09-10 Budget (projected)	FY 10-11 Proposed	% Change
Property Taxes - Prior Years	\$ 18,127.96	\$ 14,000	\$ 24,215	\$ 14,000	0.0%
Property Taxes - Current Year	\$ 747,601.44	\$ 751,071	\$ 755,725	\$ 756,697	0.7%
Property Tax Discounts	\$ (1,930.58)	\$ (2,000)	\$ (2,030)	\$ (2,000)	0.0%
Property Taxes - Penalties/Interest	\$ 6,844.30	\$ 2,400	\$ 4,993	\$ 2,400	0.0%
Library Donations	\$ 251.63		\$ 10,000	\$ 10,000	-
Investment Income -Library	\$ 29.61		\$ 10	\$ -	-
Local Option Sales and Use Taxes	\$ 297,630.85	\$ 267,234	\$ 275,400	\$ 267,650	0.2%
Utilities Franchise Tax	\$ 182,317.71	\$ 186,172	\$ 183,200	\$ 177,600	-4.6%
Solid Waste Disposal Tax	\$ 1,241.00	\$ 2,300	\$ 2,980	\$ 2,300	0.0%
Cleveland County Recreation Grant	\$ 65,798.95	\$ 65,993	\$ 65,184	\$ 67,229	1.9%
Investment Income - General Fund	\$ 27,651.59	\$ 17,000	\$ 17,500	\$ 17,000	0.0%
Solid Waste Charges	\$ 149,186.45	\$ 140,000	\$ 157,500	\$ 160,000	14.3%
Miscellaneous Revenue	\$ 11,557.98	\$ 7,600	\$ 11,700	\$ 7,600	0.0%
Court Costs, Fee and Charges	\$ 9,130.28	\$ 6,500	\$ 8,600	\$ 6,500	0.0%
Privilege Licenses	\$ 2,065.28	\$ 2,000	\$ 2,300	\$ 2,000	0.0%
Zoning Charges	\$ 2,145.00	\$ 2,000	\$ 800	\$ 600	-70.0%
Investment Income - Powell Bill	\$ 19,060.91	\$ 8,000	\$ 7,200	\$ 8,000	0.0%
Powell Bill Allocation	\$ 129,259.70	\$ 106,897	\$ 116,960	\$ 108,744	1.7%
Profit/Loss on Sale of Fixed Assets	\$ 2,976.00		\$ 3,900	\$ -	-
DOI Fire Grant		\$ 17,580	\$ 17,580	\$ -	-100.0%
Governor's Highway Safety Grant	\$ 20,553.26		\$ 4,531	\$ 4,000	-
Governor's Crime Commission Grant		\$ 11,250	\$ 11,250		-
Powell Bill Reserve Appropriation			\$ -	\$ -	-
Reserve Appropriation			\$ -	\$ -	-
Total	\$1,691,499.32	\$1,615,997	\$1,679,498	\$1,610,320	-0.4%

Expenditures

Department	FY 08-09 Actual	FY 09-10 Budget (amended)	FY 09-10 Budget (projected)	FY 10-11 Proposed	% Change
Administration	\$ 389,492.26	\$ 443,709	\$ 351,900	\$ 407,551	-8.1%
Police	\$ 557,779.27	\$ 516,374	\$ 502,720	\$ 522,256	1.1%
Fire	\$ 154,383.58	\$ 143,565	\$ 122,850	\$ 100,700	-29.9%
Street Lighting	\$ 38,050.99	\$ 39,500	\$ 35,200	\$ 39,500	0.0%
Powell Bill	\$ 194,011.35	\$ 114,897	\$ 19,995	\$ 116,744	1.6%
Solid Waste	\$ 174,934.72	\$ 198,763	\$ 208,200	\$ 244,760	23.1%
Recreation	\$ 127,425.56	\$ 159,189	\$ 147,920	\$ 178,809	12.3%
Total	\$1,636,077.73	\$1,615,997	\$1,388,785	\$1,610,320	-0.4%

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Property Taxes - Prior Years	\$ 18,127.96	\$ 14,000	\$ 26,000	\$ 14,000
Property Taxes - Current Year	\$ 747,601.44	\$ 751,071	\$ 751,000	\$ 756,697
Property Tax Discounts	\$ (1,930.58)	\$ (2,000)	\$ (2,100)	\$ (2,000)
Property Taxes - Penalties/Interest	\$ 6,844.30	\$ 2,400	\$ 5,300	\$ 2,400
Library Donations	\$ 251.63	\$ 10,000	\$ 10,000	\$ 10,000
Investment Income -Library	\$ 29.61		\$ 10	\$ -
Local Option Sales and Use Taxes	\$ 297,630.85	\$ 267,234	\$ 268,100	\$ 267,650
Utilities Franchise Tax	\$ 182,317.71	\$ 186,172	\$ 183,200	\$ 177,600
Solid Waste Disposal Tax	\$ 1,241.00	\$ 2,300	\$ 2,900	\$ 2,300
Cleveland County Recreation Grant	\$ 65,798.95	\$ 65,993	\$ 65,100	\$ 67,229
Investment Income - General Fund	\$ 27,651.59	\$ 17,000	\$ 16,500	\$ 17,000
Solid Waste Charges	\$ 149,186.45	\$ 140,000	\$ 157,500	\$ 160,000
Miscellaneous Revenue	\$ 11,557.98	\$ 7,600	\$ 12,600	\$ 7,600
Court Costs, Fee and Charges	\$ 9,130.28	\$ 6,500	\$ 7,900	\$ 6,500
Privilege Licenses	\$ 2,065.28	\$ 2,000	\$ 2,300	\$ 2,000
Zoning Charges	\$ 2,145.00	\$ 2,000	\$ 800	\$ 600
Investment Income - Powell Bill	\$ 19,060.91	\$ 8,000	\$ 5,300	\$ 8,000
Powell Bill Allocation	\$ 129,259.70	\$ 106,897	\$ 116,960	\$ 108,744
Profit/Loss on Sale of Fixed Assets	\$ 2,976.00		\$ 4,100	\$ -
DOI Fire Grant	\$ 17,240	\$ 17,580	\$ 17,580	\$ -
Governor's Crime Commission Grant		\$ 11,250	\$ 13,500	\$ -
Governor's Highway Safety Grant	\$ 20,553.26		\$ 4,531	\$ 4,000
Powell Bill Reserve Appropriation	\$ 45,000			\$ -
Reserve Appropriation	\$ 116,900			\$ -
Total	\$1,870,639.32	\$1,815,997	\$ 1,679,498	\$1,610,320

Property Taxes - Prior Years

This line item accounts for uncollected property taxes for prior years. Penalties and interest are included in account number 1-3100-18.

Budgeted Amount \$14,000

Property Taxes - Current Year

The Town levies a tax rate of \$0.29 per \$100 valuation of real and personal property. For example, a property owner would owe \$290 of annual tax on property with a value of \$100,000. The recommended revenue amount is based on a collection percentage of 97% of the property tax levy. According to this year's figures, one cent (\$.01) of tax levy will generate revenue of \$26,093.

	FY 09-10	FY 10-11
Total Property Valuation	267,000,000	269,000,000
Tax Rate per \$ 100 Valuation	0.0029	0.0029
Property Tax Levy	774,300	780,100
Historical Collection % @ July 1	0.97	0.97
Estimated Tax Levy Collection @ July 1	751,071	756,697

Budgeted Amount \$756,697

Property Tax Discounts

Discounts are available when payment is made prior to September 1 of each tax year.

Budgeted Amount \$(2,000)

Penalties/Interest – Property Taxes

Penalties and interest are applicable each year for property taxes paid after January 5th.

Budgeted Amount \$2,400

Library Allocation

Cleveland County and the Town partner together to fund a small library at the Ruby C. Hunt YMCA. The library is open for a number of public hours per an agreement between the County , Town, and YMCA. The County provides \$10,000 currently as a match for Town funding.

Budgeted Amount \$10,000

Local Option Sales and Use Taxes

Sales taxes have increasingly been used to make up for the inability of property taxes to adequately fund government services. Local governments currently receive a portion of 2 ¼ percent of sales taxes collected and disbursed by the State of NC. Counties are given the authority to choose the basis upon which the sales tax proceeds will be distributed among themselves and their municipalities. The two bases are per capita or ad valorem. Cleveland County uses the ad valorem basis and tax proceeds are thus divided between the County and municipalities in proportion to the total amount of ad valorem taxes levied by each.

Budgeted Amount \$267,650

Utilities Franchise Taxes

These taxes are comprised of:

- A piped natural gas excise tax that is based on therm volumes received by end-users, with each municipality receiving one-half (1/2) of the amount of the new tax attributable to customers within that municipality's boundaries. This excise tax is not tied to the price of natural gas.
- A 3.22% franchise tax on the total gross receipts of all electricity providers. A municipality receives an amount equal to 3.09% of the total gross receipts of electricity service derived from the sale within that municipality.
- A 7.0% telecommunications sales tax on gross receipts of telephone companies. The Secretary of Revenue distributes 18.70% of this amount to municipalities proportionally according to the amount each received under the repealed utility franchise tax on telephone companies.
- Proportionate shares of the following: 7.7% of the sales tax on telecommunication services, 23.6% of the sales tax on video programming services, 37.1% of the sales tax on satellite TV service. The proportional share is based on the revenue from cable franchise fees for the first six months of fiscal year 2006-2007.

Budgeted Amount \$177,600

Solid Waste Disposal Tax

- The State of NC instituted a \$2 per ton statewide tax on municipal solid waste and debris that is deposited in a landfill or a transfer station. A portion of the proceeds (18.75%) are distributed on a per capita basis to municipalities for solid waste management programs and services.

Budgeted Amount \$2,300

Cleveland County Recreation Grant

This grant is provided in two parts by the county and is restricted for specific purposes related to recreation.

- The first part of the grant began in 1992 and is based on a weighted per capita formula favoring the small municipalities. This grant amount has not changed since initial implementation and is distributed quarterly.
- The second part of the grant is provided through an interlocal agreement to provide a supervisory presence at the Broad River Greenway through the employment of a Park Ranger. This part of the grant covers the salary and benefits for this position and is distributed annually.

Budgeted Amount \$67,229

Investment Income – General

This revenue is generated through the investment of general fund balance and idle funds received throughout the fiscal year. This item does not include investment income generated from investment of Powell Bill fund balance reserves or other funds set aside for a specific purpose by the Board. It does account for interest from checking and money market accounts.

Budgeted Amount \$17,000

Solid Waste Charges

Solid waste charges help to cover a portion of salaries, debt service, and tipping fees needed for collection and disposal. Residents are charged a flat fee of \$8.50 for each container. Businesses are charged a \$10.50 minimum monthly charge or \$10.50 per container per pick-up.

Budgeted Amount \$160,000

Miscellaneous Revenue

Revenues considered in the category of miscellaneous are the payments made for lease of the old Beason Building at 109 South Main Street and fees for rental of the meeting space in Town Hall.

Budgeted Amount \$7,600

Court Costs, Fees, and Charges

These revenues are derived from reimbursements received from the County Clerk of Court for court costs and also include charges for civil citations related to parking, noise, etc.

Budgeted Amount \$6,500

Privilege Licenses

Municipalities are authorized by statute to charge a fee to various businesses that operate inside its boundaries. The amount of tax varies depending on the type and scope of business.

Budgeted Amount \$2,000

Zoning Charges

These are charged for zoning compliance permits, variance applications, rezoning applications, subdivision review, and other miscellaneous items related to land use regulation.

Budgeted Amount \$600

Investment Income – Powell Bill

This revenue is generated by the investment of Powell Bill fund balance and idle funds received throughout the year.

Budgeted Amount \$8,000

Powell Bill Allocation

The State of North Carolina allocates funds to municipalities for use in construction or maintenance of local streets and sidewalks. Municipalities receive funding on a per-capita basis according to the latest state certified population estimate and on a per-mile basis of local street mileage as certified by a qualified engineer or surveyor.

Budgeted Amount \$108,744

Governor's Highway Safety Grant

The Town has partnered with the State of NC to assist in funding for personnel and equipment to assist in investigations. The total cost will be \$15,000 with the Town's match only \$3,750.

Budgeted Amount \$4,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$159,623.77	\$ 163,647	\$ 163,200	\$ 163,623
FICA & Medicare	\$ 12,188.21	\$ 13,162	\$ 12,600	\$ 12,517
Group Insurance	\$ 15,604.32	\$ 17,334	\$ 17,500	\$ 18,563
Retirement	\$ 8,172.44	\$ 8,133	\$ 8,000	\$ 10,766
401k	\$ 8,240.00	\$ 8,182	\$ 8,300	\$ 8,181
Governing Body Salaries	\$ 8,400.00	\$ 8,400	\$ 8,400	\$ 8,400
Professional Services	\$ 16,645.10	\$ 15,000	\$ 14,600	\$ 15,000
Training	\$ 3,371.04	\$ 5,000	\$ 1,200	\$ 2,500
Telephone	\$ 2,968.03	\$ 3,000	\$ 3,100	\$ 3,000
Postage	\$ 1,235.85	\$ 2,000	\$ 1,200	\$ 2,000
Utilities	\$ 8,758.99	\$ 8,000	\$ 8,300	\$ 8,000
Advertising	\$ 2,127.56	\$ 2,500	\$ 1,200	\$ 1,500
Insurance and Bonds	\$ 43,659.00	\$ 55,000	\$ 44,000	\$ 55,000
Travel		\$ 200		\$ -
Maintenance - Building and Grounds	\$ 3,675.67	\$ 3,000	\$ 2,500	\$ 2,500
Maintenance - Equipment	\$ 537.00	\$ 1,000	\$ 800	\$ 1,000
Supplies and Materials	\$ 3,148.24	\$ 5,000	\$ 4,800	\$ 5,000
Property Tax Collection	\$ 14,933.97	\$ 15,100	\$ 15,600	\$ 15,500
Contracted Services	\$ 15,751.81	\$ 16,300	\$ 13,800	\$ 28,000
Dues and Subscriptions	\$ 14,364.93	\$ 13,200	\$ 13,200	\$ 13,500
Depreciation			\$ 3,000	
Miscellaneous	\$ 4,159.94	\$ 6,000		\$ 6,000
Contingency		\$ 20,000	\$ -	\$ 20,000
Capital Outlay	\$ 41,926.39	\$ 2,000	\$ 5,200	\$ 7,000
Capital Reserve		\$ 52,451		
Total	\$389,492.26	\$ 443,709	\$ 351,900	\$ 407,551

Salaries and Wages

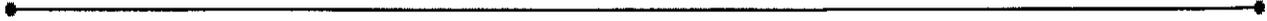
Position	Hire Date	FY 10-11 Salaries	Longevity Pay
Manager	1/17/05	\$ 62,322	\$ 200
Town Clerk	1/17/90	\$ 38,760	\$ 800
Finance Officer	7/26/04	\$ 48,572	\$ 200
PW Director (25%)	6/19/06	\$ 12,793	-

Budgeted Amount: \$163,623

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$12,517



Group Insurance

The Town provides health insurance for full-time employees. The coverage does not include dependents. This figure also includes a small premium for a life insurance policy.

Budgeted Amount \$18,563



Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. The Town contributes 6.58% of an employee's salary toward this benefit. This percentage was increased by 1.5% from last year due to the economy and its affects on fund performance.

Budgeted Amount \$10,766



401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute.

Budgeted Amount \$8,181



Governing Body

The Town Board is comprised of six (6) members and each receives a stipend for meetings and other duties required throughout the year.

Budgeted Amount \$8,400



Professional Services

Professional services are those that generally require a licensed professional. The following professional services are included this fiscal year:

- Town Attorney (monthly retainer of \$500)
- Auditor (annual audit share of \$7500)
- Employee Assistance Program (\$600)

Budgeted Amount \$15,000

Training

This line item covers the cost of continuing education and training for the Town Manager, Finance Director, and Town Clerk. This amount also includes allowances for meals and travel to and from events.

Budgeted Amount \$2,500

Telephone

This line item covers the cost of providing telephone service to Town Hall and mobile phone service to Town Hall administrative staff. Internet service is also charged to this line item.

Budgeted Amount \$3,000

Postage

This line item covers the costs of postage for all general fund departments. The lease for the postage meter is included here.

Budgeted Amount \$2,000

Utilities

This line item covers the cost of providing electric and natural gas service to Town Hall.

Budgeted Amount \$8,000

Advertising

This line item covers the cost of advertising for all general fund departments including public hearings, job advertisements, and the like.

Budgeted Amount \$1,500

Insurance and Bonds

This line item covers the cost of insurance and bonds for general fund employees and equipment. Automobile, Worker's Compensation, property, and general liability insurance are all covered here. Also included are additional Law Enforcement and D & O liability insurance.

Budgeted Amount \$55,000

Travel

This item covers the cost of travel using personal vehicles to and from necessary meetings by Town staff or officials. The recommended IRS mileage rate is \$0.505 per mile.

Budgeted Amount \$0

Maintenance - Buildings and Grounds

This line item covers the costs of scheduled and general maintenance for Town Hall. Scheduled maintenance includes annual fire extinguisher service and annual HVAC maintenance.

Budgeted Amount \$2,500

Maintenance - Equipment

This line item covers the cost of maintaining Town Hall computer equipment, telephones, copier, and fax machine.

Budgeted Amount \$1,000

Supplies and Materials

This line item covers the cost of general office supplies and printed materials used by administrative staff during general operation.

Budgeted Amount \$5,000

Property Tax Collection

Cleveland County collects taxes for the Town each year for a fee. The fee charged is 2% of real property receipts and 1.5% of personal property receipts.

Budgeted Amount \$15,500

Contracted Services

This line item covers the cost of providing services performed by an outside agency and which cannot be performed by Town personnel because of cost efficiency or lack of expertise. Included among these are cleaning services, code enforcement, services from the Board of Elections, and support services from HMS, our financial software vendor. Also included here is the cost of upkeep at the Town's five gateway signs

Budgeted Amount \$28,000



Dues and Subscriptions

This line item covers membership dues to organizations that provide support and educational opportunities to the Town. These include:

Budgeted Amount \$13,500



Miscellaneous

This item generally covers expenditures that do not relate directly to another departmental item. Includes categories such as employee and volunteer appreciation and items budgeted for the Appearance Commission.

Budgeted Amount \$6,000



Contingency

This line item contains contingency funds for use at the discretion of the Town Board.

Budgeted Amount \$20,000



Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are budgeted this year for computer replacement for staff and for replacement of a copier/printer.

Budgeted Amount \$7,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salaries and Wages	\$231,525.76	\$ 258,335	\$ 239,000	\$ 246,123
Part-time/Reserve Wages	\$ 38,216.76	\$ 30,000	\$ 34,000	\$ 34,000
FICA & Medicare	\$ 21,736.62	\$ 23,230	\$ 22,000	\$ 22,271
Group Insurance	\$ 38,013.93	\$ 46,224	\$ 46,600	\$ 49,501
Separation allowance	\$ 15,315.56	\$ 15,320	\$ 15,320	\$ 15,320
Retirement	\$ 10,659.90	\$ 12,348	\$ 11,500	\$ 15,776
401k	\$ 10,972.00	\$ 12,917	\$ 11,800	\$ 12,306
Training	\$ 772.61	\$ 4,000	\$ 900	\$ 4,000
Telephone	\$ 4,891.27	\$ 3,000	\$ 3,200	\$ 3,000
Utilities	\$ 6,325.44	\$ 6,600	\$ 8,100	\$ 6,600
Travel		\$ 200		
Maintenance - Building & Grounds	\$ 1,354.30	\$ 2,000	\$ 400	\$ 2,000
Maintenance - Equipment	\$ 447.10	\$ 1,200	\$ 4,400	\$ 4,000
Maintenance - Vehicle	\$ 10,496.59	\$ 8,000	\$ 11,300	\$ 10,000
Gasoline	\$ 19,625.92	\$ 24,000	\$ 23,000	\$ 26,000
Supplies and Materials	\$ 3,859.71	\$ 3,500	\$ 4,200	\$ 4,500
Uniforms	\$ 3,071.27	\$ 4,000	\$ 5,100	\$ 6,000
Contracted Services	\$ 16,490.00	\$ 19,500	\$ 16,900	\$ 20,500
Miscellaneous	\$ 300.00	\$ 1,000	\$ 300	\$ 1,000
Capital Outlay	\$123,704.53	\$ 41,000	\$ 44,700	\$ 40,000
Total	\$557,779.27	\$ 516,374	\$ 502,720	\$ 522,256

Salaries and Wages

	Hire Date	FY 10-11 Salaries	Holiday Shift Pay	Longevity Pay
Chief	12/05/88	\$ 43,800	\$ -	\$ 1,000
Lt.	-	\$ 38,650	\$ 1,274	\$ -
Sergeant	05/03/99	\$ 32,650	\$ 1,076	\$ 600
Officer	10/09/03	\$ 29,294	\$ 966	\$ 400
Officer	7/24/07	\$ 24,059	\$ 793	\$ 200
Officer	1/16/09	\$ 22,945	\$ 756	\$ 200
Officer	6/27/09	\$ 22,495	\$ 742	\$ 200
Officer	3/10/10	\$ 22,495	\$ 742	\$ -

Budgeted Amount \$246,123

Part-Time/Reserve Wages

This line item covers the cost of providing wages for reserve officers who provide service during times when full time permanent officers are not on duty (vacation, sick, comp time, etc.). Additional funds are provided for a part-time position to provide routine enforcement of the parking and traffic ordinances as it relates to on-street parking in the uptown area.

Budgeted Amount \$34,000

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$22,271

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$49,501

Separation Allowance

The NC General Statutes require the Town to pay certain retired law enforcement officers a separation allowance. To be eligible, officers must have accrued 30 years of creditable service, or be age 55 with at least 5 years of creditable service. The annual amount due to eligible parties is 0.85% of the annual base rate of the most recently applicable compensation multiplied by the total creditable service. The allowance ceases when parties reach age 62.

Budgeted Amount \$15,320

LEO Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. For law enforcement officers, the Town contributes 6.41% of an officer's salary towards this benefit. This amount is increased 1.5% since FY 09-10 due to the economy and fund performance.

Budgeted Amount \$15,776

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute.

Budgeted Amount \$12,306

Training

This line item covers the cost of providing continuing education and training to all Police Department personnel.

Budgeted Amount \$4,000

Telephone

This line item covers the cost of providing telephone service to the Police Department and mobile phone service to officers. Internet service is also charged to this line item.

Budgeted Amount \$3,000

Utilities

This line item accounts for utilities (electricity, natural gas) used by the Police Department.

Budgeted Amount \$6,600

Travel

This item covers the cost of travel to and from necessary and official meetings by Police Department personnel.

Budgeted Amount \$0

Maintenance - Buildings & Grounds

This line item covers the cost of maintenance and repair to Police Department facilities.

Budgeted Amount \$2,000

Maintenance – Equipment

This line item covers the cost of maintaining Police Department computer equipment, telephones, copier, and fax machine.

Budgeted Amount \$4,000

Maintenance –Vehicles

This line item covers the cost of maintaining the patrol vehicles now operated by the Police Department.

Budgeted Amount \$10,000

Gasoline

This line item covers fuel costs for the patrol vehicles now in use by the Police Department.

Budgeted Amount \$26,000

Supplies and Materials

This line item covers the cost of office supplies and materials used for administrative purposes including office supplies, printed materials, as well as other miscellaneous supplies. Additional materials purchased under this line item include citation books, latex gloves, and radio batteries.

Budgeted Amount \$4,500

Uniforms

This line item covers the cost of providing uniforms and accessories to Police Department personnel. An allotment is made for annual uniform replacement, safety shoe replacement, and bullet proof vests.

Budgeted Amount \$6,000

Contracted Services

The majority of the funds in this line item cover the cost of providing animal control services. These services are provided through an interlocal agreement with Cleveland County Health Department. Animal Control is charged with enforcing the County Animal Control Ordinance and the Town Leash Ordinance. The remaining portion of these funds is for a software contract for the Police Department.

Budgeted Amount \$20,500

Miscellaneous

This line item covers the cost of community educational programs regarding safety as well as any unanticipated costs which cannot be related to any other departmental item.

Budgeted Amount \$1,000

Capital Outlay

This line item covers all capital purchases of equipment, vehicles or land having an initial value in excess of \$250 but less than \$ 10,000; except that patrol vehicles are included in this item. A vehicle is planned for purchase this year.

Budgeted Amount \$40,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$ 1,140.00	\$ 10,000		
Retirement		\$ 3,500	\$ 550	
FICA & Medicare	\$ 87.23	\$ 765		
Training	\$ 421.57	\$ 2,500		
Telephone	\$ 1,237.01	\$ 1,300	\$ 500	
Utilities	\$ 4,719.45	\$ 5,000	\$ 2,500	
Travel		\$ 800		
Maintenance - Building and Grounds	\$ 1,500.21	\$ 6,000	\$ 50	
Maintenance - Equipment	\$ 379.50	\$ 4,500		
Maintenance - Vehicle	\$ 8,874.27	\$ 10,000	\$ 9,100	
Gasoline	\$ 3,883.87	\$ 5,000	\$ 300	
Supplies and Materials	\$ 39,125.29	\$ 3,500	\$ 1,700	
Dues and Subscriptions	\$ 425.00	\$ 700		
Contracted Svcs. – BS Fire and Rescue			\$ 73,100	\$ 100,700
Miscellaneous	\$ 720.00	\$ 2,000	\$ 50	
Debt Service - Principal and Interest	\$ 39,335.61			
Capital Outlay	\$ 52,534.57	\$ 48,000	\$ 35,000	
Capital Reserve		\$ 40,000		
Total	\$154,383.58	\$ 143,565	\$ 122,850	\$ 100,700

Contracted Services

The Town contracts with Boiling Springs Fire and Rescue for fire protection services. The agreement is for the Town to provide funds equivalent to \$0.03 of the Town’s property valuation for the applicable fiscal year. There is also a \$20,000 amount set aside this year to help fund a building for the fire department to house additional equipment.

Budgeted Amount \$100,700

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Street Lighting	\$37,329.56	\$ 38,000	\$ 34,000	\$ 38,000
Supplies and Materials		\$ 500	\$ 100	\$ 500
Street Signs	\$ 721.43	\$ 1,000	\$ 1,100.00	\$ 1,000
Total	\$38,050.99	\$ 39,500	\$ 35,200	\$ 39,500

Street Lighting

This line item covers the cost of contracting for the provision of street lighting with Duke Power Company. Street lighting is installed according to standards set by the governing body. The general standard for residential lighting is one street light per three residences. Exceptions are made for traffic safety issues. Lighting for commercial sections of town are provided as needed and requested.

Budgeted Amount \$38,000

Supplies and Materials

This line item covers the cost of minor supplies and materials used for the erection of street name signs including post drivers, posts and hardware for securing each sign.

Budgeted Amount \$500

Street Signs

This line item covers the cost of purchasing street name signs only for both new and existing streets. This cost is not Powell Bill eligible. The Town currently has over 100 intersections which must be marked to provide residents, postal carriers, EMS, fire and police with accurate signage.

Budgeted Amount \$1,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Part-time Wages		\$ 500		\$ 500
Part-time Benefits (FICA)		\$ 40		\$ 40
Professional Services	\$ 121.25	\$ 3,000		\$ 3,000
Maintenance to Equipment		\$ 500		\$ 500
Maintenance/Repair Vehicle	\$ 473.40	\$ 250		\$ 250
Gasoline	\$ 188.21	\$ 500		\$ 500
Supplies and Materials	\$ 12.99	\$ 2,000	\$ 200	\$ 2,000
Contracted Services	\$192,165.50	\$ 107,007	\$ 18,500	\$ 108,854
Insurance and Bonds	\$ 1,050.00	\$ 1,100	\$ 1,295	\$ 1,100
Capital Outlay				
Total	\$194,011.35	\$ 114,897	\$ 19,995	\$ 116,744

Part-Time Wages

This line item covers the cost of part-time labor used specifically for street maintenance purposes.

Budgeted Amount \$500

FICA

Budgeted Amount \$40

Professional Services

This line item covers the cost of services that require the work of a licensed professional such as a civil engineer, surveyor, or attorney. Typical expenditures include preparation of specifications and bid documents for street resurfacing or preparation of plans relating to street drainage or other maintenance.

Budgeted Amount \$3,000

Maintenance/Repair – Equipment

Budgeted Amount \$500

Maintenance/Repair – Vehicles

Budgeted Amount \$250

Gasoline

Budgeted Amount \$500

Supplies and Materials

This line item covers the cost of supplies and materials used for street maintenance including cold patch asphalt, gravel, rip-rap stone, and weed killer. Additional materials purchased under this line item include regulatory signs, safety equipment, and work zone warning devices.

Budgeted Amount \$2,000

Contracted Services

This line item covers the cost of services that cannot be performed by Town personnel, but are necessary street maintenance functions. These include striping, resurfacing, sidewalk construction and repair, and street construction and repair.

Budgeted Amount \$108,854

Insurance and Bonds

This line item covers the cost of providing applicable insurance coverage directly related to the performance of street maintenance.

Budgeted Amount \$1,100

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salaries and Wages	\$ 60,019.42	\$ 62,515	\$ 62,800	\$ 62,304
Part-time Wages		\$ 1,000	\$ 2,000	\$ 2,000
FICA & Medicare	\$ 4,583.16	\$ 4,859	\$ 4,800	\$ 4,766
Group Insurance	\$ 5,230.04	\$ 11,556	\$ 12,200	\$ 12,375
Retirement	\$ 2,617.07	\$ 3,107	\$ 3,100	\$ 4,100
401k	\$ 2,639.00	\$ 3,126	\$ 3,200	\$ 3,115
Telephone	\$ 415.50	\$ 800	\$ 500	\$ 800
Utilities	\$ 555.93	\$ 500	\$ 1,600	\$ 500
Maintenance to Equipment	\$ 4,367.14	\$ 4,000	\$ 3,400	\$ 4,000
Maintenance/Repair Vehicle	\$ 14,779.93	\$ 14,000	\$ 23,000	\$ 14,000
Gasoline	\$ 14,125.08	\$ 13,500	\$ 12,700	\$ 14,000
Supplies and Materials	\$ 3,477.90	\$ 4,000	\$ 3,300	\$ 4,000
Uniforms	\$ 1,744.40	\$ 1,800	\$ 2,200	\$ 1,800
Contracted Services - Landfill	\$ 39,957.20	\$ 42,000	\$ 43,000	\$ 49,000
Capital Outlay	\$ 422.95	\$ 2,000	\$ 2,400	\$ 68,000
Debt Service - Principal and Interest			\$ -	
Capital reserve - trash truck	\$ 20,000	\$ 30,000	\$ 30,000	
Total	\$174,934.72	\$ 198,763	\$ 208,200	\$ 244,760

Salaries and Wages

Job Class	Hire Date	FY 10-11 Wages	Longevity Pay
Truck Driver	1/24/02	\$ 29,137	\$ 400
SW Worker	Vacant	\$ 18,567	\$ -
SW Worker		\$8-9/hr	n/a

Budgeted Amount: \$62,304

Part-Time Wages

This line item covers the cost of providing wages for part time employees during times when full time permanent personnel are not on duty. (vacation, sick, comp time, etc.)

Budgeted Amount \$2,000

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,766

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$12,375

Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS. The Town contributes 5.02% of an employee's salary towards this benefit.

Budgeted Amount \$4,100

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$3,115

Telephone

This line item covers the cost of mobile and other phone service as it relates to the solid waste function.

Budgeted Amount \$800

Utilities

This line item covers the portion of utilities used in support of the solid waste function.

Budgeted Amount \$500

Maintenance – Equipment

This line item covers the cost of maintaining equipment used for solid waste collection. Included among this equipment are brush chipper, leaf vacuum, backhoe, tractor, chain saws, and other power tools.

Budgeted Amount \$4,000

Maintenance – Vehicle

This line item covers the cost of maintaining the vehicles now operated by the Solid Waste Department.

Budgeted Amount \$14,000

Gasoline

This line item covers fuel costs for the vehicles now in use by the Solid Waste Department.

Budgeted Amount \$14,000

Supplies and Materials

This line item covers the cost of supplies and materials used for solid waste collection purposes including safety equipment, small tool replacement, chemicals, and other applicable supplies.

Budgeted Amount \$4,000

Uniforms

This line item covers the cost of providing uniforms and accessories to Solid Waste Department personnel. Uniform services are provided to each full time permanent employee as well as annual safety boot replacement.

Budgeted Amount \$1,800

Contracted Services

This line item covers the cost of solid waste disposal at the Cleveland County Landfill. Disposal costs are increasing from \$30 to \$33 per ton. Other services needed to support the solid waste function are also budgeted here.

Budgeted Amount \$49,000

Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. A down payment for a new truck is budgeted this year, as are funds for the purchase of additional rollout containers.

Budgeted Amount \$68,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$ 53,440.46	\$ 59,580	\$ 50,000	\$ 59,734
Part-time Wages		\$ 2,000	\$ -	\$ 2,000
FICA & Medicare	\$ 4,050.04	\$ 4,711	\$ 3,800	\$ 4,570
Group Insurance	\$ 5,201.44	\$ 5,778	\$ 6,100	\$ 6,188
Retirement	\$ 1,811.87	\$ 2,961	\$ 2,400	\$ 3,931
401k	\$ 1,824.00	\$ 2,979	\$ 2,500	\$ 2,987
Telephone	\$ 1,127.80	\$ 1,200	\$ 1,100	\$ 1,200
Utilities	\$ 694.32	\$ 1,000	\$ 1,100	\$ 1,000
Maintenance - Buildings and Grounds	\$ 1,416.34	\$ 1,600	\$ 4,300	\$ 2,000
Maintenance - Equipment	\$ 385.85	\$ 1,000	\$ 2,700	\$ 1,300
Maintenance - Vehicle	\$ 1,407.14	\$ 1,600	\$ 800	\$ 1,200
Gasoline	\$ 2,275.97	\$ 2,600	\$ 2,200	\$ 2,600
Supplies and Materials	\$ 965.69	\$ 500	\$ 1,220	\$ 1,000
Uniforms	\$ 835.50	\$ 800	\$ 1,000	\$ 1,000
Contracted Services	\$ 3,500.00	\$ 5,000	\$ 3,500	\$ 20,000
Contracted Services - YMCA	\$ 41,790.00	\$ 43,880	\$ 44,000	\$ 46,100
Greenway Request	\$ 699.32	\$ 2,000	\$ 1,200	\$ 2,000
Library Expenses	\$ 561.82	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous				
Capital Outlay	\$ 5,438.00			\$ -
Total	\$127,425.56	\$ 159,189	\$ 147,920	\$ 178,809

Salaries and Wages

Job Class	Hire Date	FY 10-11 Wages	Longevity Pay
Park Ranger	08/02/01	\$ 35,568	\$ 400
Maint. Worker	4/21/07	\$ 23,566	\$ 200

Budgeted Amount: \$59,734

Part-Time Wages

This line item covers the cost of providing wages for seasonal part-time employees during times when full time permanent personnel are not on duty. (vacation, sick, comp time, etc.)

Budgeted Amount \$2,000

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,570

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$6,188

Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$3,931

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$2,987

Telephone

This line item covers the cost of mobile and other phone service as it relates to the recreation function.

Budgeted Amount \$1,200

Utilities

This line item covers the portion of utilities used in support of the recreation function.

Budgeted Amount \$1,000

Maintenance – Buildings and Grounds

This line item covers the cost of maintenance and repair to town recreational facilities including the gymnasium and baseball fields used by the YMCA, Town Hall Park, and Springmore Park.

Budgeted Amount \$2,000

Maintenance – Equipment

This line item covers the cost of maintaining equipment used for recreational facility maintenance purposes. This includes the following: lawnmowers, trimmers, chain saws, and other applicable power tools.

Budgeted Amount \$1,300

Maintenance – Vehicle

This line item covers the cost of maintaining the vehicles now operated by the Recreation Department.

Budgeted Amount \$1,200

Gasoline

This line item covers fuel costs for the vehicles now in use by the Recreation Department.

Budgeted Amount \$2,600

Supplies and Materials

This line item covers the cost of supplies and materials used for recreation purposes including safety equipment, small tool replacement, chemicals, and other applicable supplies. A portion of this line item will be expended to purchase tools and materials for use by the Park Ranger at the Broad River Greenway

Budgeted Amount \$1,000

Uniforms

This line item covers the cost of providing uniforms and accessories to Recreation Department personnel. Uniform services are provided to each full time permanent employee as well as annual safety boot replacement.

Budgeted Amount \$1,000

Contracted Services

This line item covers the cost of services such as holiday parade float leasing and activities for Town festivals and events. Expenses for Town Centennial celebration are budgeted this fiscal year.

Budgeted Amount \$20,000

YMCA

The Town has contracted with the YMCA to operate its recreation programs. Funding is provided on a per capita basis. The amount provided will increase by 5% each year of a ten-year contract that begins July 1, 2007. The YMCA uses Town facilities to host some of these programs and funding for upkeep and maintenance of these facilities are handled in the appropriate line items. This is the third year of the agreement.

Budgeted Amount \$46,100

Broad River Greenway

The Town provides funding to the Greenway to support some of its administrative and operational needs.

Budgeted Amount \$2,000

Library Expenses

These funds are intended to assist in the operation of a public library located at the YMCA. The funds will be used in accordance with an agreement between the Town and YMCA to provide adequate library resources and access.

Budgeted Amount \$20,000

FY 2010-2011 General Fund Schedule of Taxes, Fees and Charges	
Ad Valorem Tax Rate	29 cents per \$ 100 of property valuation
Returned Check Fee	\$ 25.00 per check per occurrence
Document Copying Fee	25 cents for 1 st page and 10 cents for each additional page
Admin Record Charge	An administrative record charge covering public record preparation, copying, distribution applies if request must involve the more than 1 hour (per request) of staff time. This charge consists of actual employee time at current wage rate, actual material costs and copying fee.
Rezoning Application Fee	\$ 250.00 application fee due at the time of filing.
Zoning Compliance Permit	\$ 20.00 for each required permit
Board of Adjustment Review (Includes code interpretation, variances, CU permits, site plan review, all other zoning appeals)	\$ 250.00 application fee submitted at filing.
Final subdivision plat review	\$ 50.00 fee plus \$ 5.00 for each lot over 25. Must be paid prior to final plat being approved.
Voluntary Annexation Petition	\$ 200.00 application fee submitted at the time of filing.
Street Closing Petition	\$ 500.00 application fee due at the time of filing.
Police Report Copy Fee	\$ 3.00 per copy
Fingerprinting Fee	\$ 5.00 each time for resident; \$10.00 each time for non-resident
Civil Citations - Parking	\$ 20.00 civil penalty per violation plus \$50.00 late fee for each and every 30 calendar days beyond the initial 30 day grace period
Civil Citations - Fire Lane	\$ 50.00 civil penalty per violation.
Garbage Charges (per month)	Residential: \$ 8.50 per household; \$13.00 outside Town Commercial: \$ 10.50 per cart per pick up (minimum of \$ 10.50 per month)
Animal Control Citation	Varies depending upon frequency of violation
Business Privilege License Fee	As set forth in Chapter 110 and Schedule B of Town Code.
Board Room Rental Fee	\$15.00 per hour

*Note: All other penalties are specifically provided for in the applicable section of the Town Code of Ordinances.

Projected Revenues

Description	FY08-09 Actual	FY 09-10 Budget (amended)	FY 09-10 Budget (projected)	FY 10-11 Proposed	% Change
Investment Income	\$ 11,418.48	\$ 8,000	\$ 12,100	\$ 8,000	0.0%
Miscellaneous Revenue	\$ 46,823.23	\$ 36,450	\$ 36,000	\$ 34,600	-5.1%
Water Charges	\$ 803,340.19	\$ 792,000	\$ 792,000	\$ 831,000	4.9%
Wastewater Charges	\$ 441,948.35	\$ 460,000	\$ 440,000	\$ 453,000	-1.5%
New Connection Fees	\$ 11,463.00	\$ 2,800	\$ 5,100	\$ 2,800	0.0%
Late and Reconnect Fees	\$ 28,797.69	\$ 24,000	\$ 27,000	\$ 26,000	8.3%
Lattimore Charges	\$ 38,039.35	\$ 32,000	\$ 34,000	\$ 34,000	0.0%
Total	\$1,381,830.29	\$1,355,250	\$1,346,200	\$1,389,400	2.5%

Projected Expenditures

Department	FY08-09 Actual	FY 09-10 Budget (amended)	FY 09-10 Budget (projected)	FY 10-11 Proposed	% Change
Administration	\$ 166,950.80	\$ 191,768	\$ 171,100	\$ 178,819	-6.8%
H2O Operations	\$ 554,740.99	\$ 599,643	\$ 572,742	\$ 645,528	7.7%
Sewer Operations	\$ 497,201.56	\$ 525,239	\$ 486,700	\$ 547,253	4.2%
Lattimore Sewer	\$ 12,082.13	\$ 22,400	\$ 15,100	\$ 17,800	-20.5%
Total	\$1,218,893.35	\$1,316,650	\$1,280,542	\$1,389,400	5.5%

Description	FY08-09 Actual	FY 09-10 Budget (amended)	FY 09-10 Budget (projected)	FY 10-11 Proposed
Investment Income	\$ 11,418.48	\$ 8,000	\$ 12,100	\$ 8,000
Miscellaneous Revenue	\$ 46,823.23	\$ 36,450	\$ 36,000	\$ 34,600
Water Charges	\$ 803,340.19	\$ 792,000	\$ 792,000	\$ 831,000
Sewer Charges	\$ 441,948.35	\$ 460,000	\$ 440,000	\$ 453,000
Taps and Connection Fees	\$ 11,463.00	\$ 2,800	\$ 5,100	\$ 2,800
Late and Reconnect Fees	\$ 28,797.69	\$ 24,000	\$ 27,000	\$ 26,000
Lattimore Charges	\$ 38,039.35	\$ 32,000	\$ 32,000	\$ 34,000
Total	\$1,381,830.29	\$1,355,250	\$1,346,200	\$1,389,400

Investment Income

This line item accounts for income received from the investment of water and sewer reserve funds.

Budgeted Amount \$8,000

Miscellaneous Revenue

This line item accounts almost exclusively for revenue from antennae lease on our water tank. Current contracts are held with Verizon Wireless (lessee since September 2000) and T-Mobile (lessee since April 2003). Other sources of revenue in this item may be meter testing fees, civil penalties, or others not directly attributable to another source.

Budgeted Amount \$34,600

Water Charges

Rates are found in a fee schedule adopted by the Town Board. Revenues are based on an approximate 5% increase.

Budgeted Amount \$831,000

Sewer Charges

Rates are found in a fee schedule adopted by the Town Board. Revenues are based on an approximate 3% increase.

Budgeted Amount \$453,000

Taps and Connection Fees

Projections for tap and connection fee revenue are based on current growth patterns.

Budgeted Amount \$2,800

Late and Reconnect Fees

Customers are charged a fee for late payment and have their water disconnected if payment is not received by a certain date during the month. For water service to be reestablished, customers must pay a fee as set in the fee schedule adopted by the Town Board.

Budgeted Amount \$26,000

Lattimore Sewer Charges

In 2001, the Town completed an agreement with the Town of Lattimore to accept sewer from a collection system owned by Lattimore at our wastewater treatment plant. The system has been operating since mid-2002.

Budgeted Amount \$34,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$ 66,477.01	\$ 69,397	\$ 68,000	\$ 69,314
FICA & Medicare	\$ 4,949.34	\$ 5,309	\$ 5,200	\$ 5,303
Group Insurance	\$ 10,402.88	\$ 11,556	\$ 12,600	\$ 12,375
Retirement	\$ 3,404.22	\$ 3,449	\$ 3,400	\$ 4,561
401k	\$ 3,424.00	\$ 3,470	\$ 3,500	\$ 3,466
Professional Services	\$ 4,895.00	\$ 14,000	\$ 14,000	\$ 14,000
Training	\$ 170.00	\$ 500		\$ -
Telephone	\$ 1,465.98	\$ 1,500	\$ 1,400	\$ 1,500
Postage	\$ 7,130.32	\$ 8,500	\$ 7,300	\$ 8,000
Utilities	\$ 5,576.97	\$ 6,000	\$ 6,400	\$ 6,000
Maintenance - Buildings and Grounds	\$ 103.75	\$ 500		\$ 500
Maintenance - Equipment	\$ 1,713.37	\$ 1,800	\$ 1,800	\$ 2,000
Advertising		\$ 500	\$ 200	\$ 300
Supplies and Materials	\$ 3,008.62	\$ 3,500	\$ 4,600	\$ 4,500
Contracted Services	\$ 3,750.00	\$ 6,000	\$ 5,500	\$ 12,000
Dues and Subscriptions	\$ 5,862.34	\$ 5,000	\$ 7,000	\$ 7,000
Insurance and Bonds	\$ 20,188.00	\$ 22,000	\$ 25,000	\$ 22,000
Contingency		\$ 20,000		
Capital Outlay		\$ 1,500	\$ 5,200	\$ 6,000
Capital Reserve	\$ 24,249	\$ 7,287	\$ -	
Total	\$168,950.80	\$ 191,768	\$ 171,100	\$ 178,819

Salaries and Wages

Position	Hire Date	FY 10-11 Wages	Longevity Pay
Billing Clerk	4/30/01	\$ 30,339	\$ 400
PW Director (75%)	6/19/06	\$ 38,375	\$ 200

Budgeted Amount: \$69,314

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$5,303

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$12,375

Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$4,561

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$3,466

Professional Services

Professional services are those that generally require a licensed professional. The following professional services are needed during the year:

- Engineering Services - This item covers only routine engineering consultation throughout the year. Engineering relating to a specific project is budgeted in the project ordinance. This line item includes engineering assistance with operational and technical water and sewer issues.
- Legal Services - This item also covers routine legal services throughout the year including ordinance review, water and sewer easement preparation, contract review and preparation etc.
- Financial Auditing - This item covers a portion the cost of providing for an independent audit of the Town financial statements annually after the close of the fiscal year.

Budgeted Amount \$14,000

Training

This line item covers the cost of continuing education and training for the Public Works Director and Billing and Collections Clerk. This amount also includes allowances for meals and travel to and from events.

Budgeted Amount \$0

Telephone

This line item covers the cost of providing telephone service for staff, including mobile phones. A portion of internet service is also charged to this line item.

Budgeted Amount \$1,500

Postage

This line item covers the costs of postage for all water/sewer fund departments. A portion of the lease for the postage meter is included.

Budgeted Amount \$8,000

Utilities

This line item covers the cost of providing electric and natural gas service that support the billings and collection function.

Budgeted Amount \$6,000

Maintenance – Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance for facilities used for water/sewer administration. Scheduled maintenance includes annual fire extinguisher service and annual HVAC maintenance.

Budgeted Amount \$500

Maintenance – Equipment

This line item covers the cost of maintaining Town Hall computer equipment, software, telephones, copier, and fax machine.

Budgeted Amount \$2,000

Advertising

This line item covers the cost of advertising that relates to the water and sewer systems, e.g, water quality reports, permit approvals, etc.

Budgeted Amount: \$300

Supplies and Materials

This line item covers the cost of general office supplies and printed materials used by water/sewer administrative staff.

Budgeted Amount \$4,500

Contracted Services

This line item covers the cost of providing services performed by an outside agency and which cannot be performed by Town personnel because of cost efficiency or lack of expertise. Includes expenses for utility billing software support.

Budgeted Amount \$12,000

Dues and Subscriptions

This line item covers membership dues to organizations that provide support and educational opportunities to the Town. These include:

- NC Rural Water Association
- NC Water Distribution Facility Operator Certification Renewal
- NC Water Pollution Control System Operator Certification Renewal
- NC Wastewater Collection System Operator Certification Renewal
- Annual Admin/Compliance Monitoring Fee
- Annual Community Water System Permit Fee
- Annual Sludge Permit Fee

Budgeted Amount \$7,000

Insurance and Bonds

This line item covers the cost of insurance and bonds for water/sewer fund employees and equipment. Automobile, Worker's Compensation, property, and general liability insurance are all covered here.

Budgeted Amount \$22,000

Contingency

This line item contains contingency funds for use at the discretion of the Town Board.

Budgeted Amount \$0



Capital Outlay

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are budgeted for a replacement computer for staff.

Budgeted Amount \$6,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$ 53,968.90	\$ 55,513	\$ 55,100	\$ 55,280
FICA & Medicare	\$ 4,112.38	\$ 4,247	\$ 4,300	\$ 4,229
Group Insurance	\$ 10,402.88	\$ 11,556	\$ 12,600	\$ 12,375
Retirement	\$ 2,763.23	\$ 2,759	\$ 2,700	\$ 3,637
401k	\$ 2,788.00	\$ 2,776	\$ 2,800	\$ 2,764
Training	\$ 24.62	\$ 500		\$ 500
Telephone	\$ 2,236.09	\$ 2,200	\$ 1,900	\$ 2,300
Utilities	\$ 2,901.80	\$ 2,300	\$ 4,000	\$ 2,300
Maintenance - Building and Grounds	\$ 7.96	\$ 500	\$ 300	\$ 400
Maintenance - Equipment	\$ 4,959.42	\$ 4,200	\$ 6,600	\$ 4,200
Maintenance - Vehicle	\$ 1,740.97	\$ 1,500	\$ 1,300	\$ 1,500
Capital Outlay - Lines	\$ 52,614.83	\$ 54,000	\$ 54,000	\$ 50,000
Gasoline	\$ 4,917.61	\$ 4,900	\$ 4,800	\$ 5,200
Supplies and Materials	\$ 11,769.23	\$ 15,000	\$ 11,300	\$ 15,000
Uniforms	\$ 2,325.09	\$ 2,300	\$ 2,500	\$ 2,300
Contracted Services	\$ 15,335.00	\$ 30,000	\$ 15,000	\$ 16,000
Water Purchases - City of Shelby	\$ 286,689.96	\$ 311,850	\$ 290,000	\$ 334,000
Water Debt Service (Principal and Interest)	\$ 88,541.82	\$ 88,542	\$ 88,542	\$ 88,542
Capital Outlay - Equipment	\$ 6,641.20	\$ 5,000		\$ 30,000
Capital Reserve - Water Tank Maintenance		\$ 15,000	\$ 15,000	\$ 15,000
Total	\$ 554,740.99	\$ 599,643	\$ 572,742	\$ 645,528

Salaries and Wages

Job Class	Hire Date	FY 10-11 Wages	Longevity Pay
Utilities Maint Worker	08/05/92	\$ 27,263	\$ 800
Utilities Maint Worker	11/04/02	\$ 27,050	\$ 400

Budgeted Amount: \$55,280

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$4,229

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$12,375

Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$3,637

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$2,764

Training

This line item covers the cost of continuing education and training for water operations personnel. This amount also includes allowances for meals and travel to and from events. Typical training courses include those on water distribution and safety.

Budgeted Amount \$500

Telephone

This line item covers the cost of providing telephone service for the water operations, including mobile service.

Budgeted Amount \$2,300

Utilities

This line item covers the cost of providing electric and natural gas service that supports water operations.

Budgeted Amount \$2,300

Maintenance – Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance for water operations facilities, e.g, pump station buildings and water filter house.

Budgeted Amount \$400

Maintenance – Equipment

General maintenance and repairs to equipment housed at airport pump station building and water tank, pumps, and other small equipment.

Budgeted Amount \$4,200

Maintenance – Vehicles

Budgeted Amount \$1,500

Capital Outlay – Lines

These funds are used to continue the meter replacement program that involves replacing manually read meters with ones that utilize radio-read technology. The program began in 2004. Staff plans to complete the replacement program this fiscal year.

Budgeted Amount \$50,000

Gasoline

Budgeted Amount \$5,200

Supplies and Materials

Includes expenditures for items such as waterline appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$15,000

Uniforms

Provides for uniform replacement for the water operations employees and for protective footwear replacement.

Budgeted Amount \$2,300

Contracted Services

Provides funds for services such as fire hydrant maintenance/construction, water system sampling, and other services that cannot be performed in-house.

Budgeted Amount \$16,000

Water Purchases – City of Shelby

This line item accounts for water purchased from the City of Shelby and distributed by the Town. The water purchase agreement was entered into in 1994 and extends for a term of forty (40) years. The contractual rate for the Town is the lowest rate charged by Shelby to any customers outside of its municipal limits. The budget reflects a 12% rate increase from the supplier.

Budgeted Amount \$334,000

Debt Service

This line item covers the annual debt service payment for financing to construct the water line and pump station that delivers water from the City of Shelby. This debt was originally incurred in 1995 and was refinanced in December 2003 to a lower interest rate. The new financing was done as an installment purchase and has an interest rate of 4.10%. The financed amount is \$1,200,500 and the debt will be retired in November 2023.

Budgeted Amount \$88,542

Capital Outlay – Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. Funds are budgeted this year for a utility truck for the water maintenance staff.

Budgeted Amount \$30,000

Capital Reserve – Water Tank Maintenance

Funds received for lease of the water tank for cellular service are being set aside to help fund tank maintenance. The water tank last received complete maintenance around 1999 or 2000. It is necessary to do this maintenance about every 10 years.

Budgeted Amount \$15,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Salary and Wages	\$123,837.70	\$ 123,812	\$ 112,700	\$ 115,996
FICA & Medicare	\$ 9,217.78	\$ 9,472	\$ 8,700	\$ 8,874
Group Insurance	\$ 20,688.12	\$ 23,112	\$ 22,300	\$ 24,751
Retirement	\$ 6,350.72	\$ 6,153	\$ 5,500	\$ 7,633
401k	\$ 6,402.00	\$ 6,190	\$ 5,600	\$ 5,800
Training	\$ 330.00	\$ 2,000		\$ 1,000
Telephone	\$ 5,305.56	\$ 5,200	\$ 4,800	\$ 5,200
Utilities	\$ 47,970.43	\$ 48,000	\$ 46,000	\$ 48,000
Maintenance - Sewer System	\$ 668.65	\$ 15,000	\$ 12,500	\$ 7,500
Maintenance - Buildings and Grounds	\$ 1,014.01	\$ 400	\$ 300	\$ 400
Maintenance - Equipment	\$ 5,628.55	\$ 11,000	\$ 6,200	\$ 11,000
Maintenance - Vehicle	\$ 3,186.03	\$ 3,000	\$ 3,000	\$ 3,000
Capital Outlay - Sewer		\$ 20,000		\$ 20,000
Gasoline	\$ 6,385.15	\$ 6,300	\$ 4,500	\$ 6,200
Supplies and Materials	\$ 20,735.46	\$ 14,000	\$ 20,000	\$ 14,000
Uniforms	\$ 3,148.57	\$ 3,000	\$ 3,000	\$ 3,000
Contracted Services	\$ 42,037.50	\$ 35,000	\$ 37,000	\$ 35,000
Sewer Debt Service (Principal and Interest)	\$182,455.92	\$ 178,600	\$ 178,600	\$ 174,900
Capital Outlay - Equipment	\$ 11,839.41	\$ 15,000	\$ 16,000	\$ 55,000
Total	\$497,201.56	\$ 525,239	\$ 486,700	\$ 547,253

Salaries and Wages

Job Class	Hire Date	FY 10-11 Wages	Longevity Pay
System Operator	8/10/87	\$ 40,632	\$ 1,000
System Operator	1/3/06	\$ 28,442	\$ 200
System Operator	7/23/07	\$ 25,876	\$ 200
System Operator	2/9/10	\$ 19,247	\$ -

Budgeted Amount: \$115,996

FICA/Medicare

The Federal Insurance Contributions Act requires taxes to be levied to support the federal Social Security and Medicare programs. The total taxes levied on salaries is 7.65%, of which 6.20% goes toward the old age, survivor, and disability (Social Security) portion of the tax and 1.45% toward the hospital insurance (Medicare) portion.

Budgeted Amount \$8,874

Group Insurance

The Town provides group health insurance for full-time employees. The coverage does not include dependents.

Budgeted Amount \$24,751

Retirement

The Town contributes to the Local Government Employees Retirement System (LGERS) for eligible employees. Employees must occupy a permanent position with the Town and work more than 1000 hours per year to be eligible for membership in the LGERS.

Budgeted Amount \$7,633

401(K) Contributions

The Town contributes 5% of an employee's salary to a 401(K) retirement account. This is not a matching amount and the Town does not require an employee to contribute to such an account.

Budgeted Amount \$5,800

Training

This line item covers the cost of continuing education and training for wastewater operations personnel. This amount also includes allowances for meals and travel to and from events. Typical training courses include those on wastewater collection and safety.

Budgeted Amount \$1,000

Telephone

This line item covers the cost of providing telephone service for wastewater operations, including mobile service. Telephones located at pump stations that call out in emergencies are budgeted here.

Budgeted Amount \$5,200

Utilities

This line item covers the cost of providing electric and natural gas service that support wastewater operations at the wastewater treatment plant and the pump stations.

Budgeted Amount \$48,000

Maintenance – Sewer System

This line item funds general maintenance to the sewer system. This includes repairs to manholes, raising manholes, clearing line blockages, etc. These operations are done on an as-needed basis and are not a part of the CIP.

Budgeted Amount \$7,500



Maintenance – Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance and repairs to WWTP buildings, grounds and facilities.

Budgeted Amount \$400



Maintenance – Equipment

Includes the following, along with other incidental maintenance:

- flow meter calibration (required 2x year)
- diffuser repair materials
- lab equipment calibration
- blower maintenance
- lift station repairs electrical and mechanical
- Diffuser replacement
- General maintenance and repair small equipment

Budgeted Amount \$11,000



Maintenance – Vehicles

Includes scheduled and unscheduled maintenance to vehicles used by wastewater staff.

Budgeted Amount \$3,000



Capital Outlay – Sewer

These funds are used to continue implementation of the CIP.

Budgeted Amount \$20,000



Gasoline

Budgeted Amount \$6,200

Supplies and Materials

Includes expenditures for items such as wastewater appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$14,000

Uniforms

Provides for uniform replacement for the four (4) sewer operations employees and for protective footwear replacement.

Budgeted Amount \$3,000

Contracted Services

Provides funds for services such as sludge monitoring that includes quarterly digester sludge analysis, annual TCLP analysis, and annual report preparation and contingency. Also covers sludge hauling and pumping from lift stations, and disposal of biosolids from the wastewater treatment plant through land application or at the City of Shelby treatment plant.

Budgeted Amount \$35,000

Debt Service

This item covers the annual debt service payment for a wastewater treatment plant expansion (\$1,233,000), repair of the Lyman Street outfall line (\$151,706), and construction of the Beaverdam basin lift station project. The wastewater treatment plant expansion loan was incurred in March 1999, has an interest rate of 2.91%, and will be retired in May 2014. The Lyman Street outfall project loan was incurred in May 2003, has an interest rate of 2.57%, and will be retired in May 2022. Payment on the Beaverdam lift station project will begin in November 2007 and will be retired in May 2027. The interest rate is 2.305%

Budgeted Amount \$174,900

Capital Outlay - Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250. This year includes the purchase of a truck for sludge hauling and a spare blower for the treatment plant.

Budgeted Amount \$55,000

Description	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Actual (projected)	FY 10-11 Proposed
Telephone	\$ 4,131.96	\$ 4,200	\$ 3,800	\$ 3,800
Utilities	\$ 6,107.60	\$ 6,500	\$ 6,000	\$ 6,000
Maintenance to Sewer System		\$ 2,000	2400	\$ 2,400
Maintenance to Buildings and Grounds	\$ 20.37	\$ 700		\$ 700
Supplies and Materials	\$ 341.78	\$ 2,000		\$ 2,000
Maintenance to Equipment	\$ 1,480.42	\$ 6,000	\$ 2,900	\$ 2,900
Capital Outlay		\$ 1,000		
Total	\$12,082.13	\$ 22,400	\$ 15,100	\$ 17,800

Telephone

This line item covers the cost of providing telephone service for wastewater operations, including mobile service. Telephones located at pump stations that call out in emergencies are budgeted here.

Budgeted Amount \$3,800

Utilities

This line item covers the cost of providing electric and natural gas service that support at pump stations.

Budgeted Amount \$6,000

Maintenance - Sewer System

This line item funds general maintenance to the sewer system. This includes repairs to manholes, raising manholes, clearing line blockages, etc. These operations are done on an as-needed basis and are not a part of the CIP.

Budgeted Amount \$2,400

Maintenance - Buildings and Grounds

This line item covers a portion of the costs of scheduled and general maintenance and repairs to WWTP buildings, grounds and facilities.

Budgeted Amount \$700

Supplies and Materials

Includes expenditures for items such as wastewater appurtenances and supplies, safety equipment, tool replacement, and materials inventory replacement.

Budgeted Amount \$2,000

Maintenance - Equipment

Budgeted Amount \$2,900

Capital Outlay - Equipment

This line item covers all capital purchases of equipment, vehicles, or land having an initial value in excess of \$250.

Budgeted Amount \$0

FY 2010-2011 WATER AND SEWER FEE SCHEDULE

Description	Amount of Fee or Charge
Water Deposit	Inside - \$ 60.00 Outside - \$ 75.00
Water and Sewer Deposit	Inside - \$ 100.00 Outside - \$ 125.00
Water Tap Fees:	
¾"	Inside - \$ 700.00 Outside - \$ 900.00
1"	Inside - \$ 900.00 Outside - \$ 1100.00
1.5"	Inside - \$ 1200.00 Outside - \$ 1400.00
2", 3", 4", 6"	Cost of Construction + Tap Inspection Fee
Water/Sewer Tap Inspection Fee	Inside - \$ 330.00 Outside - \$ 490.00
Meter Installation Fee:	
¾"	Inside - \$ 370.00 Outside - \$ 470.00
1"	Inside - \$ 490.00 Outside - \$ 590.00
Water/Sewer/Garbage Late Fee	\$ 10.00 per occurrence
Water Reconnection Fee	\$ 25.00 per occurrence, \$50 after 4 p.m., weekends, holidays
Meter Testing Fee	\$ 100.00 per occurrence
Meter Tampering Fee	\$ 200.00 per occurrence
Inside Water Rates	Minimum charge \$ 17.00 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 4.90 2,000 – 15,000 gallons \$ 5.80 > 15,000 gallons
Outside Water Rates	Minimum charge \$ 20.85 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 6.10 2,000 – 15,000 gallons \$ 7.30 > 15,000 gallons
Inside Sewer Rates	Minimum charge \$ 15.60 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 5.00 2,000 – 15,000 gallons \$ 5.95 > 15,000 gallons
Outside Sewer Rates	Minimum charge \$ 23.10 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 6.10 2,000 – 15,000 gallons \$ 7.30 > 15,000 gallons
Outside Sewer Rates (non water customer)	Minimum charge \$ 25.85 per month for 0 - 2,000 gallons Cost per thousand gallons above minimum: \$ 7.50 2,000 – 15,000 gallons \$ 8.75 > 15,000 gallons